

# **Request and Writ for Garnishment (Income Tax Refund/Credit)**

(Form MC 52)

• <b>STATE OF MICHIGAN</b> _____ JUDICIAL DISTRICT _____ JUDICIAL CIRCUIT	<b>REQUEST AND WRIT FOR GARNISHMENT (INCOME TAX REFUND/CREDIT)</b>	• <b>CASE NO.</b>
Court address	• Zip code	Court telephone no.

- This portion to be completed by the court only.

**TO THE GARNISHEE: Make the amount intercepted under this writ payable to and mailed to:**    ☐ the plaintiff.    ☐ the plaintiff's attorney.    ☐ the court.

Plaintiff name and address	
Plaintiff social security or FE no.	
Plaintiff's attorney, address	
Plaintiff attorney FE no.	Plaintiff attorney telephone no.

v

Defendant name and address	
Social security no. (primary)	Social security no. (secondary)
Garnishee Financial Operations Division Michigan State Department of Treasury PO Box 15128 Lansing, Michigan 48901	

### REQUEST

1. Plaintiff received judgment against defendant for \$ \_\_\_\_\_ on \_\_\_\_\_.
2. The amount of the unsatisfied judgment now due (including interest and costs) is • \$ \_\_\_\_\_.
3. Plaintiff knows or with good reason believes the state treasurer is indebted to or controls property belonging to the defendant.
4. **Plaintiff requests** a writ of garnishment to intercept income tax.

I declare that the statements above are true to the best of my information, knowledge, and belief.

Date \_\_\_\_\_

Plaintiff/Agent/Attorney signature \_\_\_\_\_

### WRIT OF GARNISHMENT

**To be completed by the court.**

#### TO THE PLAINTIFF:

1. You must serve this writ on the state treasurer along with a \$6.00 fee and any discovery request for information related to this garnishment.
2. You must serve a copy of this writ on the defendant within 7 days after serving the writ on the state treasurer.
3. You are responsible for paying to the state treasurer any reasonable costs incurred by the state treasurer in providing information in response to your discovery request.
4. If a state tax refund or credit is not intercepted before October 31 of the year during which this writ of garnishment is to be processed, you will not receive a disclosure unless you file a written request for one with the state treasurer. This request must be filed between November 1 and December 31 of the tax year following the tax year for which this writ was filed.

#### TO THE DEFENDANT:

1. If a state tax refund or credit is intercepted under this writ, the state treasurer will notify you on a disclosure form.
2. You have **14 days** after being notified of an intercept to file objections to the writ of garnishment with the court. If you do not object within this time, the intercepted tax refund or credit held under this writ will be applied to the judgment **28 days** after the disclosure was filed with the court.

#### TO THE GARNISHEE:

1. Upon intercepting a state tax refund or credit, calculate the amount available to satisfy all or part of the garnishment.
2. Within 90 days after establishing any other liability for which the state tax refund or credit may be applied under MCL 205.30a file with the court a verified disclosure identifying the intercepted amount, less any setoff, counterclaim, or other demand of the state against the defendant.
3. Unless notified by the court that objections to the writ of garnishment have been filed, payment of the intercepted amount must be made not less than 28 days after filing the disclosure.
4. **You are ordered to pay the amount intercepted under this writ as stated at the top of this form.**

Date of issue \_\_\_\_\_

Deputy court clerk \_\_\_\_\_

**REQUEST AND WRIT FOR GARNISHMENT  
(INCOME TAX REFUND/CREDIT)**  
Case No. \_\_\_\_\_

**PROOF OF SERVICE**

**TO PROCESS SERVER:** You must serve the garnishee with this request and writ of garnishment, the \$6.00 fee, and any attachments and file proof of service with the court clerk as directed by the plaintiff. If you are unable to complete service, you must return this original and all copies to the court clerk.

**CERTIFICATE / AFFIDAVIT OF SERVICE / NON-SERVICE**

☐ **OFFICER CERTIFICATE**

I certify that I am a sheriff, deputy sheriff, bailiff, appointed court officer, or attorney for a party [MCR 2.104(A)(2)], and that: (notary not required)

**OR**

☐ **AFFIDAVIT OF PROCESS SERVER**

Being first duly sworn, I state that I am a legally competent adult who is not a party or an officer of a corporate party, and that: (notary required)

- ☐ I served the request and writ of garnishment, the \$6.00 fee, and any attachments by:  
☐ personal service    ☐ registered or certified mail (copy of return receipt attached) on:

Garnishee name Michigan State Department of Treasury Financial Operations Division	Complete address of service PO Box 15128 Lansing, Michigan 48901	Day, date, time
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- ☐ I served a copy of the request and writ of garnishment by  
☐ personal service    ☐ first class mail on:

Defendant name	Complete address of service	Day, date, time
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- ☐ After diligent search and inquiry, I have been unable to serve the defendant. I have made the following efforts in attempting to serve process: \_\_\_\_\_

- ☐ I have personally attempted to serve a copy of the writ and garnishment on the defendant

at \_\_\_\_\_  
Address

and have been unable to complete service because the address was incorrect at the time of filing.

Service fee	Miles traveled	Mileage fee	Total fee
\$		\$	\$

Signature \_\_\_\_\_

Title \_\_\_\_\_

Subscribed and sworn to before me on \_\_\_\_\_, \_\_\_\_\_ County, Michigan.  
Date

My commission expires: \_\_\_\_\_ Signature: \_\_\_\_\_  
Date Deputy court clerk/Notary public

**ACKNOWLEDGMENT OF SERVICE**

I acknowledge that I have received the request and writ of garnishment (and the \$6.00 fee and attachments if applicable) on

\_\_\_\_\_  
Day, date, time

Signature \_\_\_\_\_ on behalf of \_\_\_\_\_